

DECISION CHECKLIST

1. Does the caption match the petition, order amending the caption, or Tax Court docket record, and is the docket number correct?
2. Do the signature blocks contain the appropriate names, addresses, and Tax Court bar numbers?
3. Does the decision contain the appropriate waiver and interest paragraphs? See CCDM 35.8.2.4 & .5.
4. If a separate stipulation is needed, does the decision refer to the stipulation? See CCDM 35.8.1.1.
5. Has a current statement of account or transcript been reviewed and placed in the legal file? See CCDM 35.8.1.8.
6. Are all of the tax years adjusted in the notice covered by the decision, and have any years not in the notice been dismissed? See CCDM 35.8.1.6
7. If there are any increased deficiencies is I.R.C. § 6214(a) claim language included in a stipulation paragraph? See CCDM 35.8.2.3.
8. Are all of the additions to tax/penalties in the notice covered in the decision? Are they properly identified as an addition to tax (e.g., § 6651) or penalties (e.g., § 6662)? For § 6651(a)(2) addition, see CCDM 35.8.5.6 and Ex. 173¹. For an agreed fraud penalty, see CCDM 35.8.5.13.
9. Are any post-notice (interim) assessments or payments reflected in the decision? See CCDM 35.8.4.2 & .3 and Exs. 142 – 145.
10. Are any unpaid prior assessments reflected in the decision? See CCDM 35.8.4.4 & .5 and Ex. 152.
11. Does the stipulation address the suspension of interest under I.R.C. § 6404(g) (Secretary fails to contact taxpayer regarding liability before close of 18-month period)? See N(35)000-172.
12. If the petitioner claimed litigation costs have they been disposed of in the decision? See CCDM 35.8.2.6.

EITC: Do the computations properly treat the earned income credit as part of the deficiency computation even though the transcript treats EIC as a payment? See CCDM 35.8.3.7 and Exs. 139 & 140.

OVERPAYMENTS: Is the correct statutory authority for overpayments cited? See CCDM 35.8.3 and Exs. 130 – 132 & 138.

Is there assessed and/or unassessed underpayment interest, and is it reflected in the decision so that only the net overpayment is shown? See CC-2004-035(Reissue).

If the overpayment is based on allowance of a carryback, has the carryback been placed in issue? See CCDM 35.8.5.2(6).

CARRYBACKS: Does the stipulation show the deficiency before and after any carryback so that restricted interest may be computed? See CCDM 35.8.5.2 and Exs. 164 – 169.

If there are any abatements due to tentative carryback allowances (TC 295) not placed in issue does the stipulation include § 6411 paragraph? See CCDM 35.8.5.2(6) and Ex. 163.

JEOPARDY ASSESSMENTS: Are jeopardy assessments properly reflected in the decision/stipulation? See CCDM 35.8.4.1 & 35.8.3.6 and Exs. 147 & 138.

ESTATE & GIFT TAX: Are deferrals under I.R.C. §§ 6166 or 6161 properly treated? See CCDM 35.8.5.3(6) & (7) and Exs. 170 & 171.

Is credit for the payment of state death taxes properly treated? See CCDM 35.8.5.3(4) and Exs. 135 & 136.

CDP: Is decision in correct format? See CCDM 35.8.5.5 & CC-2006-019 and Ex. 172.

INNOCENT SPOUSE: Is decision in correct format? See CCDM 35.8.5.8 and Exs. 174 – 182.

TEFRA: Is decision in correct format? See CCDM 35.8.6.1 and Exs. 188 – 190.

¹ Reference to Exhibits are to those in CCDM 35.11.1.